



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

This announcement of the issuance of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has issued a revision to the following Excise Tax Advisory:

ETA 2022.08.257 Distinguishing Warranties and Maintenance Agreements

This Excise Tax Bulletin (ETA) clarifies the distinction between warranties and maintenance agreements as stated in WAC 458-20-257 (Rule 257). The Department has added language to explain that the ETA applies only to periods on or before June 30, 2005. Effective July 1, 2005 the sale of an extended warranty is subject to retailing B&O and retail sales taxes. Chapter 514, Laws of 2005. Prior to this date, the sale of an extended warranty is subject to the service and other activities B&O tax.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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